

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D North Posey Co Schools (6600)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$5,634,581	\$4,796,752	\$4,521,493	\$4,624,688	-4.8%	2.3%
Group Health Insurance	222	\$685,168	\$612,838	\$651,909	\$558,566	-5.0%	-14.3%
Non - Certified Salaries	120	\$482,305	\$440,354	\$474,384	\$435,102	-2.5%	-8.3%
Teacher Retirement Fund, After 7-1-95	216	\$317,538	\$330,223	\$371,883	\$374,462	4.2%	0.7%
Social Security Certified	212	\$405,397	\$353,988	\$345,297	\$352,598	-3.4%	2.1%
Stipends	131	\$0	\$0	\$222,012	\$212,889	NA	-4.1%
Licensed Employees	135	\$84,933	\$99,304	\$92,781	\$125,991	10.4%	35.8%
Textbooks	630	\$156,621	\$107,678	\$170,613	\$98,510	-10.9%	-42.3%
Operational Supplies	611	\$80,999	\$52,026	\$51,677	\$58,304	-7.9%	12.8%
Content	747	\$12,754	\$66,960	\$71,403	\$57,497	45.7%	-19.5%
Other Employee Benefits	241 - 290	\$241,085	\$43,742	\$43,362	\$44,447	-34.5%	2.5%
Rentals	440	\$14,177	\$57,516	\$50,428	\$43,339	32.2%	-14.1%
Computer Hardware	741	\$49,774	\$109,553	\$252,240	\$35,843	-7.9%	-85.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$79,973	\$49,256	\$35,459	\$35,448	-18.4%	0.0%
Connectivity	744	\$14,473	\$11,891	\$28,166	\$34,120	23.9%	21.1%
Social Security Noncertified	211	\$31,808	\$31,132	\$33,569	\$31,251	-0.4%	-6.9%
Other Professional and Technical Services	319	\$25,923	\$9,869	\$14,480	\$29,884	3.6%	106.4%
Transfer Tuition to Other School Corps Within State	561	\$0	\$15,097	\$20,478	\$28,116	NA	37.3%
Public Employees Retirement Fund	214	\$17,980	\$18,173	\$20,366	\$23,231	6.6%	14.1%
Other Technology Hardware	746	\$15,928	\$20,423	\$21,708	\$19,094	4.6%	-12.0%
Instructional Programs Improvement Services	312	\$11,758	\$20,303	\$11,345	\$14,496	5.4%	27.8%
Other Group Insurance Authorized by Statute	224	\$15,372	\$13,263	\$12,695	\$12,856	-4.4%	1.3%
Group Life Insurance	221	\$12,950	\$11,245	\$11,063	\$10,929	-4.2%	-1.2%
Travel	580	\$7,390	\$9,447	\$5,563	\$7,015	-1.3%	26.1%
Equipment	730	\$43,141	\$4,618	\$0	\$6,115	-38.6%	NA
Pupil Services	313	\$18,637	\$3,567	\$3,043	\$2,978	-36.8%	-2.1%
Library Books	640	\$4,438	\$4,121	\$2,744	\$1,980	-18.3%	-27.8%
Other Supplies and Materials	615, 660 - 689	\$340	\$297	\$6,770	\$1,353	41.2%	-80.0%
Periodicals	650	\$943	\$469	\$806	\$720	-6.5%	-10.7%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$2,205	\$4,986	\$0	NA	-100.0%
Instruction Services	311	\$7,077	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$17,508	\$0	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$54,190	\$40,087	\$30,848	\$0	-100.0%	-100.0%
Dues and Fees	810	\$970	\$0	\$950	\$0	-100.0%	-100.0%
Student Transportation Services	510	\$456	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$1,803	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$1,961	-\$85	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$698	\$0	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement Total		\$8,551,047	\$7,336,312	\$7,584,521	\$7,281,821	-3.9%	-4.0%
Student Instructional Support							
Certified Salaries	110	\$746,850	\$577,208	\$587,230	\$592,203	-5.6%	0.8%
Non - Certified Salaries	120	\$347,578	\$352,809	\$390,971	\$377,667	2.1%	-3.4%
Group Health Insurance	222	\$171,972	\$170,685	\$189,323	\$182,427	1.5%	-3.6%
Public Employees Retirement Fund	214	\$35,803	\$42,011	\$45,102	\$47,058	7.1%	4.3%
Teacher Retirement Fund, After 7-1-95	216	\$52,557	\$40,218	\$44,845	\$45,091	-3.8%	0.6%
Social Security Certified	212	\$54,219	\$42,914	\$44,127	\$44,230	-5.0%	0.2%
Stipends	131	\$0	\$0	\$18,907	\$38,199	NA	102.0%
Social Security Noncertified	211	\$22,693	\$24,380	\$25,055	\$24,353	1.8%	-2.8%
Operational Supplies	611	\$24,197	\$10,321	\$11,893	\$12,688	-14.9%	6.7%
Other Employee Benefits	241 - 290	\$8,539	\$5,213	\$5,333	\$5,569	-10.1%	4.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,989	\$4,677	\$4,773	\$4,813	-8.9%	0.8%
Travel	580	\$7,850	\$8,173	\$10,045	\$4,408	-13.4%	-56.1%
Pupil Services	313	\$4,635	\$12,598	\$7,847	\$2,990	-10.4%	-61.9%
Postage and Postage Machine Rental	532	\$2,490	\$2,236	\$2,886	\$2,710	2.1%	-6.1%
Group Life Insurance	221	\$2,726	\$2,530	\$2,454	\$2,448	-2.7%	-0.2%
Other Group Insurance Authorized by Statute	224	\$2,565	\$2,276	\$2,406	\$2,400	-1.6%	-0.2%
Dues and Fees	810	\$1,375	\$1,350	\$1,445	\$1,580	3.5%	9.3%
Statistical Services	317	\$0	\$0	\$5,000	\$500	NA	-90.0%
Other Professional and Technical Services	319	\$24,383	\$45,913	\$13,272	\$0	-100.0%	-100.0%
Equipment	730	\$60	\$0	\$2,571	\$0	-100.0%	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$249	\$0	\$0	\$0	-100.0%	NA
Periodicals	650	\$396	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,518,125	\$1,345,512	\$1,415,485	\$1,391,336	-2.2%	-1.7%
Overhead and Operational							
Non - Certified Salaries	120	\$1,288,469	\$1,185,305	\$1,183,535	\$1,202,797	-1.7%	1.6%
Light and Power - Other Than Heating and Cooling	625	\$389,273	\$303,241	\$297,123	\$302,818	-6.1%	1.9%
Food Purchases	614	\$270,498	\$253,830	\$236,327	\$255,764	-1.4%	8.2%
Group Health Insurance	222	\$208,633	\$152,239	\$216,847	\$238,045	3.4%	9.8%
Operational Supplies	611	\$134,000	\$145,359	\$162,508	\$162,161	4.9%	-0.2%
Other Professional and Technical Services	319	\$53,941	\$63,152	\$141,158	\$130,247	24.7%	-7.7%
Gasoline and Lubricants	613	\$162,906	\$157,207	\$167,906	\$119,346	-7.5%	-28.9%
Certified Salaries	110	\$213,942	\$113,868	\$115,406	\$117,029	-14.0%	1.4%
Public Employees Retirement Fund	214	\$77,553	\$82,423	\$86,446	\$91,796	4.3%	6.2%
Social Security Noncertified	211	\$89,389	\$85,810	\$85,829	\$86,924	-0.7%	1.3%
Vehicles	731	\$252,924	\$261,669	\$175,719	\$83,524	-24.2%	-52.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Insurance	520	\$62,295	\$76,975	\$79,161	\$82,239	7.2%	3.9%
Repairs and Maintenance Services	430	\$75,294	\$53,180	\$66,829	\$62,085	-4.7%	-7.1%
Heating and Cooling for Buildings - Gas	622	\$59,594	\$53,187	\$71,180	\$59,042	-0.2%	-17.1%
Stipends	131	\$0	\$0	\$25,300	\$42,500	NA	68.0%
Other Group Insurance Authorized by Statute	224	\$30,734	\$26,584	\$41,537	\$39,075	6.2%	-5.9%
Other Supplies and Materials	615, 660 - 689	\$17,040	\$14,802	\$22,171	\$33,864	18.7%	52.7%
Telephone	531	\$31,683	\$30,008	\$29,801	\$30,801	-0.7%	3.4%
Water and Sewage	411	\$24,828	\$23,699	\$19,530	\$25,318	0.5%	29.6%
Equipment	730	\$11,761	\$27,188	\$25,120	\$22,885	18.1%	-8.9%
Board Member Compensation	115	\$16,000	\$16,000	\$16,000	\$16,000	0.0%	0.0%
Other Employee Benefits	241 - 290	\$31,059	\$13,129	\$13,835	\$14,555	-17.3%	5.2%
Content	747	\$11,872	\$16,224	\$23,208	\$14,102	4.4%	-39.2%
Teacher Retirement Fund, After 7-1-95	216	\$22,428	\$11,956	\$12,117	\$12,288	-14.0%	1.4%
Removal of Refuse and Garbage	412	\$11,610	\$11,397	\$13,062	\$11,487	-0.3%	-12.1%
Travel	580	\$21,520	\$8,480	\$10,771	\$10,907	-15.6%	1.3%
Tires and Repairs	612	\$7,403	\$1,712	\$1,434	\$9,738	7.1%	578.9%
Board of Education Services	318	\$16,944	\$15,650	\$17,325	\$9,332	-13.9%	-46.1%
Social Security Certified	212	\$15,999	\$8,492	\$8,735	\$8,832	-13.8%	1.1%
Dues and Fees	810	\$22,642	\$5,308	\$4,837	\$5,855	-28.7%	21.0%
Computer Hardware	741	\$22,664	\$13,192	\$9,048	\$4,336	-33.9%	-52.1%
Advertising	540	\$3,499	\$1,754	\$4,717	\$2,870	-4.8%	-39.2%
Group Life Insurance	221	\$2,996	\$2,492	\$2,487	\$2,487	-4.6%	0.0%
Connectivity	744	\$5,551	\$7,202	\$6,225	\$1,680	-25.8%	-73.0%
Textbooks	630	\$1,781	\$1,751	\$1,036	\$1,324	-7.1%	27.7%
Postage and Postage Machine Rental	532	\$2,303	\$1,136	\$1,225	\$760	-24.2%	-38.0%
Bank Service Charges	871	\$0	\$0	\$6	\$705	NA	11419.6%
Rentals	440	\$0	\$1,048	\$370	\$660	NA	78.4%
Official Bond Premiums	525	\$0	\$1,152	\$576	\$576	NA	0.0%
Other Purchased Services	593	\$350	\$320	\$600	\$225	-10.5%	-62.5%
Student Transportation Services	510	\$2,938	\$76	\$182	\$177	-50.4%	-2.4%
Miscellaneous Objects	876 - 899	\$12	\$17	\$55	\$55	45.9%	0.0%
Staff Services	314	\$1,372	\$0	\$219	\$0	-100.0%	-100.0%
Other Purchased Property Services	490 - 499	\$0	\$100	\$0	\$0	NA	NA
Telecommunications Equipment	745	\$390	\$1,253	\$753	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$0	\$1,305	\$0	\$0	NA	NA
Improvements Other Than Buildings	715	\$0	\$1,724	\$9,617	\$0	NA	-100.0%
Wireless Equipment	743	\$1,498	\$835	\$0	\$0	-100.0%	NA
Entertainment	240	\$7,858	\$0	\$0	\$0	-100.0%	NA
Late Payments	872	\$0	\$290	\$0	\$0	NA	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Overhead and Operational Total		\$3,685,447	\$3,253,721	\$3,407,874	\$3,317,210	-2.6%	-2.7%
Non Operational							
Redemption of Principal	831	\$940,000	\$975,000	\$1,010,000	\$1,045,000	2.7%	3.5%
Other Professional and Technical Services	319	\$27,057	\$75,489	\$27,617	\$747,657	129.3%	2607.3%
Construction Services	450	\$793,722	\$729,044	\$1,014,497	\$643,065	-5.1%	-36.6%
Interest	832	\$393,089	\$363,120	\$331,153	\$296,610	-6.8%	-10.4%
Equipment	730	\$91,195	\$24,564	\$28,604	\$109,313	4.6%	282.2%
Certified Salaries	110	\$121,340	\$121,815	\$102,330	\$98,417	-5.1%	-3.8%
Non - Certified Salaries	120	\$53,540	\$40,022	\$53,799	\$60,783	3.2%	13.0%
Improvements Other Than Buildings	715	\$75,615	\$13,903	\$13,376	\$46,039	-11.7%	244.2%
Repairs and Maintenance Services	430	\$19,068	\$32,507	\$26,896	\$36,077	17.3%	34.1%
Rentals	440	\$32,164	\$85,682	\$85,140	\$33,073	0.7%	-61.2%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$19,845	NA	NA
Instructional Programs Improvement Services	312	\$1,125	\$1,192	\$5,201	\$9,540	70.6%	83.4%
Teacher Retirement Fund, After 7-1-95	216	\$9,158	\$10,094	\$8,513	\$8,082	-3.1%	-5.1%
Social Security Certified	212	\$9,268	\$9,318	\$7,829	\$7,567	-4.9%	-3.3%
Social Security Noncertified	211	\$4,065	\$3,062	\$4,116	\$4,650	3.4%	13.0%
Transfer Tuition to Private Sources	563	\$0	\$0	\$0	\$3,816	NA	NA
Operational Supplies	611	\$34,167	\$3,628	\$5,354	\$1,734	-52.5%	-67.6%
Computer Hardware	741	\$415	\$22,552	\$13,699	\$1,415	35.9%	-89.7%
Content	747	\$0	\$0	\$9,250	\$750	NA	-91.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$754	\$773	\$634	\$638	-4.1%	0.6%
Stipends	131	\$0	\$0	\$0	\$500	NA	NA
Buildings	720	\$0	\$98,500	\$0	\$0	NA	NA
Other Technology Hardware	746	\$0	\$99	\$0	\$0	NA	NA
Public Employees Retirement Fund	214	\$0	\$0	\$37	\$0	NA	-100.0%
Connectivity	744	\$2,907	\$724	\$4,218	\$0	-100.0%	-100.0%
Awards	875	\$174,118	\$4,313	\$4,314	\$0	-100.0%	-100.0%
Bank Service Charges	871	\$4,408	\$4,763	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$3,540	\$0	NA	-100.0%
Staff Services	314	\$12,373	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$2,799,548	\$2,620,163	\$2,760,116	\$3,174,570	3.2%	15.0%
Grand Total		\$16,554,167	\$14,555,708	\$15,167,996	\$15,164,937	-2.2%	0.0%